

Introduced by

Senators Marcellais, Piepkorn

Representatives Buffalo, Trottier

1 A BILL for an Act to create and enact a new section to chapter 57-39.2 of the North Dakota
2 Century Code, relating to providing sales tax exemption cards to enrolled tribal members.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1.** A new section to chapter 57-39.2 of the North Dakota Century Code is created
5 and enacted as follows:

6 **Sales tax exemption cards for enrolled tribal members.**

- 7 1. For purposes of this section, "enrolled tribal member" means an individual who is an
8 enrolled member of a tribe physically residing within the exterior boundaries of the
9 portion of the tribe's reservation located in this state.
- 10 2. The commissioner shall establish a method for distributing sales tax exemption cards
11 to enrolled tribal members. The commissioner may request a tribal government
12 provide enrollment records to implement this section.
- 13 3. An enrolled tribal member may furnish a sales tax exemption card to a seller to claim
14 an exemption from sales or use tax. The sales tax exemption card must be presented
15 to each retailer each time an exemption is claimed.